NORTHERN REVENUE SHARING TRUST ACCOUNT

SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2000

NORTHERN MUNICIPAL SERVICES

Northern Municipal Services unit of Community Support Services Branch serves as administrator of northern settlements and recreational subdivisions and provides a link between the Minister of Municipal Affairs, Culture and Housing and locally elected advisory committees of northern settlements.

The unit fosters the growth and development of northern communities and helps them work toward autonomous municipal status. The unit also assists northern municipalities to carry out their legislative and administrative responsibilities and provides them with advice and guidance in conducting their financial affairs and activities.

The unit is organized into the following two sections:

Municipal Advisory Services

This section of Northern Municipal Services:

- provides advice, guidance and training to northern officials and the public on northern municipal matters, including administrative procedures, municipal accounting, bylaw enactment and enforcement, property taxation, and assessment;
- ensures that northern municipal governments operate in compliance with provincial statutes and regulations;
- provides monitoring and assistance to communities needing extra help with financial management;
- acts, through the Minister, as the council for 11 northern communities designated as northern settlements, 14 recreational subdivisions, and the Northern Saskatchewan Administration District; and
- provides municipal advisory services to 24 autonomous northern municipal governments.

Financial Services

- administers the Northern Revenue Sharing Trust Account and the department's northern municipal operating, capital, and water and sewer grants programs; and
- provides municipal administration and accounting services for northern settlements and recreational subdivisions.

Financial Assistance

Northern Revenue Sharing Trust Account

Revenues collected on behalf of northern hamlets and school divisions are transferred to them for their administration.

Revenues not allocated during 2000 were used, in part, to fund the Northern Capital Grants Program, the Northern Municipal Water Assistance Grants Programs, and to supplement funding under the Northern Revenue Sharing Grants Program and the Canada/Saskatchewan Infrastructure Works Program.

Northern Revenue Sharing Trust Account Summary of Taxes Levied and Collected

	2000	1999
Taxes Levied:		
Municipal	$ 1,022,111	$ 953,134
School	3,353,639	3,026,651
Total	$4,375,750	$ 3,979,785
Taxes Collected:		
Municipal	$ 960,784	$ 929,779
School	3,157,292	2,972,842
Total	$4,118,076	$ 3,902,621
Tax Collections (as % of Taxes Levied)	94.1%	98.1%

Northern Revenue Sharing Trust Account Statement of Administrative Expenses for the Year Ended December 31, 2000

Printing and Office Supplies	$ 3,716
Service Agreements	5,293
Advertising	344
Insurance	661
Management Board Fees and Expenses	55,483
Other Fees and Services	365,593
Tax Discounts and Related Costs	45,415
Capital Expenditures	10,620
Saskatchewan Environment and Resource Management - Administration Charge	430,000
Saskatchewan Municipal Affairs, Culture and Housing - Administration Charge	200,000
Total	$1,117,125

Northern Revenue Sharing Grants Program

- provides operational funding assistance to northern municipalities.

	2000	1999
Grant Payments:		
Towns	$ 551,084	$ 551,084
Northern Villages	3,587,534	3,587,534
Northern Hamlets	806,070	806,070
	$4,944,688	$4,944,688
Allocated to:		
Northern Settlements	625,356	625,356
Flin Flon Boundary Agreement	35,986	32,813
Total	$5,606,030	$5,602,857

Northern Capital Grants Program

- provides funding assistance to northern municipalities to assist them in the construction or upgrading of municipal facilities, and to acquire furniture, fixtures, and equipment.

	2000	1999
Number of Projects Funded:		
Towns	11	5
Northern Villages	15	36
Northern Hamlets	8	4
Northern Settlements	20	28
Total	54	73
Grant Payments:		
Towns	$ 353,280	$ 144,337
Northern Villages	390,719	1,311,397
Northern Hamlets	51,142	25,985
	795,141	1,481,719
Allocated to Northern Settlements	97,993	99,498
Total	$ 893,134	$1,581,217

Northern Water Assistance Grants Programs

Northern New Facilities Grants Program

- northern municipalities lacking conventional water and sewer systems are eligible for funding under this program;
- approved projects receive 100 percent funding for the design and construction of new water and sewer facilities or for the replacement of existing water and sewer mains.

	2000	1999
Number of Projects Funded:		
Northern Villages	5	2
Northern Hamlets	2	1
Northern Settlements	8	1
Total	15	4

	2000	1999
Grant Payments:		
Northern Villages	$ 908,862	$ 960,315
Northern Hamlets	82,107	2,445
	990,969	962,760
Allocated to Northern Settlements	76,597	1,139
Total	$ 1,067,565	$ 963,899

Northern Water and Sewer Upgrading Grants Program

- northern municipalities that have water and sewer systems are eligible for funding under this program;
- prior to November 29, 2000, northern municipalities were eligible to receive funding of up to 79% of the total project cost for expansion or upgrading of existing water and sewer facilities;
- effective November 29, 2000, *The Northern Revenue Sharing Grants Regulations* were amended to provide northern municipalities with funding assistance in an amount equal to the greater of:

  (a) the northern municipality's cost for any water and sewer expansion or upgrading projects less an amount equal to two mills on the most recent confirmed taxable assessment of the northern municipality; or,

  (b) 85% of the total cost of the project itself.

	2000	1999
Number of Projects Funded:		
Towns	-	2
Northern Villages	11	21
Northern Hamlets	2	3
Total	13	26

	2000	1999
Grant Payments:		
Towns	$ -	$1,198,870
Northern Villages	683,982	1,224,069
Northern Hamlets	83,097	206,915
Sask Water Corporation	36,744	27,456
Water & Sewer Study	-	243,459
Total	$ 803,823	$2,900,769

Canada/Saskatchewan Infrastructure Works Program

Per Capita Grant

- provides additional grant assistance equal to one-third of the funding assistance approved under the infrastructure works program for construction or upgrading of municipal facilities in northern municipalities.

	2000	1999
Number of Projects Funded:		
Towns	-	2
Northern Villages	-	7
Northern Hamlets	-	2
Northern Settlements	-	2
Total	-	13
Grant Payments:		
Towns	$ -	$ 63,200
Northern Villages	-	73,217
Northern Hamlets	-	5,510
	-	141,927
Allocated to Northern Settlements	-	15,969
Total	$ -	$157,896

Schedule of Payments

Reported by payee are payments of grants, salaries and honorariums, and of other expenses of $2,000.00 or more made during the year

Grants

AIR RONGE, NORTHERN VILLAGE OF	162,769.74
BEAUVAL, NORTHERN VILLAGE OF	308,922.14
BUFFALO NARROWS, NORTHERN VILLAGE OF	376,450.28
COLE BAY, NORTHERN VILLAGE OF	105,944.04
CREIGHTON, TOWN OF	387,851.15
CUMBERLAND HOUSE, NORTHERN VILLAGE OF	1,181,915.15
DENARE BEACH, NORTHERN VILLAGE OF	266,877.23
DORE LAKE, NORTHERN HAMLET OF	69,526.29
GREEN LAKE, NORTHERN VILLAGE OF	433,536.08
ILE A LA CROSSE, NORTHERN VILLAGE OF	374,998.11
JANS BAY, NORTHERN VILLAGE OF	333,934.16
LA LOCHE, NORTHERN VILLAGE OF	654,149.36
LA RONGE, TOWN OF	518,512.86
MICHEL VILLAGE, NORTHERN HAMLET OF	94,885.46
MISSINIPE, NORTHERN HAMLET OF	71,876.22
PATUANAK, NORTHERN HAMLET OF	198,035.54
PELICAN NARROWS, NORTHERN VILLAGE OF	263,065.40
PINEHOUSE, NORTHERN VILLAGE OF	666,909.09
SANDY BAY, NORTHERN VILLAGE OF	322,306.69
SASKATCHEWAN ASSOCIATION OF NORTHERN COMMUNITIES	192,000.00
ST. GEORGE'S HILL, NORTHERN HAMLET OF	83,813.54
STONY RAPIDS, NORTHERN HAMLET OF	194,623.79
TIMBER BAY, NORTHERN HAMLET OF	94,039.56
TURNOR LAKE, NORTHERN HAMLET OF	107,973.77
WEYAKWIN, NORTHERN HAMLET OF	116,905.88
SASKATCHEWAN WATER CORPORATION (unallocated)	26,253.80
FLIN FLON, CITY OF (MAN./SASK. BOUNDARY AGREEMENT)	35,986.28
	7,644,061.61

Salaries, benefits and honorariums

AUGIER, ROBERT	28,928.96
BELANGER, MARGARET	14,177.56
BOUVIER, EDWIN	2,198.61
BURLAKA, STEVE J.	15,641.73
COOK, PETER	2,152.15
GERMAN, ADAM G.	20,877.40
HARDLOTTE, SOLOMON P.	6,913.24
HERMAN, GEORGE W.	4,027.81
HERMAN, JASON J.	4,220.23
LAPRISE, DORA B.	5,668.60
MCKENZIE, ROBERT F.	2,034.91
MCLEOD, IRVINE T.	10,875.74
MCLEOD, JOYCE T.	4,220.38
MERASTY, LUCY	2,229.60

MERASTY, RODERICK C.	20,338.04
MOISE, GEORGE S.	6,423.26
MONTGRAND, PHILIP J.	4,757.69
PICHE, BARRY S.	2,919.65
PICHE, DANNY L.	2,084.77
PICHE, RICKY P.	3,875.19
REGAN, ANJEL C.	2,725.02
ST. PIERRE, DAVID G.	4,357.36
SYLVESTRE, CHARLOTTE W.	2,012.68
TOULEJOUR, KEVIN J.	3,715.93
Payments of salaries, benefits and honorariums of less than $2,000.00	82,897.12
	260,273.63

Other payments

ACKLANDS-GRAINGER INC.	5,817.37
AIR-SASK AVIATION 1991	5,354.41
ATHABASCA STORE	4,150.36
AUGIER, ROBERT	7,488.00
BAERG HOLDINGS LTD.	2,680.83
BALL & SONS	28,178.00
CAN AM OUTFITTERS LTD.	2,618.59
CANCOM	16,880.69
COLE, SCOTT	11,592.01
COOK, PETER	2,000.00
COURTESY AIR	3,739.65
CRESTLINE COACH LTD.	3,424.58
DIAMOND K CONTRACTORS	2,043.70
EARTHVISIONS SYSTEMS LTD.	6,522.96
ECONO LUMBER	8,510.55
EDIN, BRUCE	2,195.50
ERIN CONSULTING LTD.	8,892.30
FEDERATED CO-OPERATIVES LTD.	570,867.43
GAILEY, DOUG	2,657.37
GATEWAY TIRE SALES (2000) LTD.	5,085.74
GENE'S SPORTS	2,791.26
HATCHET LAKE BAND	8,423.96
HERMAN, DEAN	6,859.24
HUSKY OIL MARKETING COMPANY	327,559.28
ICG PROPANE INC.	4,830.66
JUBILEE FORD SALES (1983) LTD.	23,988.39
KOSTIUK, ANGELA	13,377.63
LA RONGE INDIAN BAND	18,166.08
LAPRISE, DORA	3,260.00
LAZAR EQUIPMENT LTD.	2,160.23
MAURICE, RITA	3,667.30
MCLEOD, IRVINE	2,400.00
MEADOW LAKE HOME BUILDING	3,838.87
MEADOW POWER & EQUIPMENT LTD.	8,380.59
METHY CONSTRUCTION & MAINTENANCE CORPORATION	17,432.00
MINISTER OF FINANCE	210,906.80
MONES & ASSOCIATES	31,826.00

NABER FORD SALES LTD.	37,509.22
NORTHERN DENE AIRWAYS LTD.	2,787.13
NORTHWEST DIGITAL INC.	4,097.01
PANMAR CONSULTING LTD.	8,215.06
PETER BALLANTYNE CREE NATION	5,184.06
PETIT, FRANK	11,634.35
POINTS NORTH FREIGHT	2,854.42
POWDER, BERNIE JR.	2,400.00
PRINCE ALBERT CO-OP ASSN. LTD.	3,732.60
ROY E. PARKES ENTERPRISES LTD.	3,191.37
SASK. POWER	86,086.51
SASK. TEL.	22,033.56
SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY	32,725.00
SASKATCHEWAN ASSOCIATION OF NORTHERN COMMUNITIES	9,100.00
SASKATCHEWAN ENVIRONMENT & RESOURCE MANAGEMENT	430,000.00
SASKATCHEWAN GOVERNMENT INSURANCE	6,370.00
SASKATCHEWAN WORKERS' COMPENSATION BOARD	3,128.47
SUPERIOR PROPANE INC.	2,814.95
SUPREME BASICS	4,749.73
SYLVESTRE, CHARLOTTE	6,360.00
SYLVESTRE, JOHN	4,954.94
THE NORTH WEST COMPANY INC.	4,084.95
THE SPORTS NETWORK	5,696.38
TOULEJOUR, ARCHIE	3,102.93
TRUE VALUE	5,744.05
URANIUM CITY BULK FUEL LTD.	87,744.15
VAN WATERS & ROGERS LTD.	12,991.62
WATHAMAN RESOURCES LTD.	2,170.00
WEYAKWIN LAKE COTTAGE OWNERS' ASSOCIATION	3,227.92
WHEELER, BEVERLY	3,775.30
WHITE SWAN LAKE RESORT	2,092.14
WILDFIRE FIRE EQUIPMENT INC.	4,801.98
Payments of other expenses of less than $2,000.00	119,244.89
	2,335,173.02

MANAGEMENT'S REPORT

The accompanying financial statements, and related financial information contained in this Annual Report, have been prepared by management, using accounting principles appropriate for the public sector. Management is responsible for the integrity, objectivity and reliability of the financial statements.

Management of the Northern Revenue Sharing Trust Account has established and maintains a system of internal controls, providing assurance that transactions are recorded and executed in compliance with legislation and authority, assets are safeguarded, there is an effective segregation of duties and responsibilities, and reliable records are maintained.

The Provincial Auditor has examined the Northern Revenue Sharing Trust Account's financial statements. The Auditor's Report to the Members of the Legislative Assembly of Saskatchewan expresses an independent opinion of fairness of presentation of the Northern Revenue Sharing Trust Account's financial statements in accordance with generally accepted accounting principles.

Gerald D. Stinson, Director
Northern Municipal Services
Community Support Services Branch
Saskatchewan Municipal Affairs, Culture and Housing

NORTHERN REVENUE SHARING TRUST ACCOUNT

FINANCIAL STATEMENTS

For the Year Ended December 31, 2000

Provincial Auditor Saskatchewan

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Regina, Saskatchewan
S4P 3V7

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AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Northern Revenue Sharing Trust Account as at December 31, 2000 and the statements of revenues, expenditures and net assets, and cash flows for the year then ended. The Northern Revenue Sharing Trust Account's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Revenue Sharing Trust Account as at December 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Regina, Saskatchewan
February 2, 2001

Fred Wendel, CMA, CA
Acting Provincial Auditor

NORTHERN REVENUE SHARING TRUST ACCOUNT
STATEMENT OF FINANCIAL POSITION
As at December 31

	2000	1999
Financial assets		
Cash and temporary investments	$ 24,550,191	$ 19,644,847
Accounts receivable (Note 4)	690,068	775,014
Inventory	566,958	420,395
Prepaid expenditures	111,210	115,763
Land held for resale	20,998	14,910
Tax title property	8,560	-
	$ 25,947,985	$ 20,970,929
Liabilities		
Unearned revenue	$ 1,706,447	$ 1,594,580
Grants payable	1,371,697	1,443,987
Accounts payable	404,119	404,839
Revenues collected for others	174,664	129,143
	$ 3,656,927	$ 3,572,549
Net assets (Note 8)	$ 22,291,058	$ 17,398,380

Tangible capital assets (Note 5)
Commitments (Note 6)

(see accompanying notes to the financial statements)

Statement 2

NORTHERN REVENUE SHARING TRUST ACCOUNT
STATEMENT OF REVENUES, EXPENDITURES AND NET ASSETS
For the Year Ended December 31

	2000		1999
	Budget (Note 7)	Actual	Actual
Revenues:			
Transfers (Note 10)	$ 7,425,700	$ 7,422,114	$ 5,992,944
Lease fees	4,179,190	4,206,744	4,026,487
Taxation	965,304	1,022,111	945,475
Interest	915,886	1,170,738	924,598
Land and capital asset sales	83,700	705,610	118,693
Utility and fuel supply sales	653,720	775,540	646,811
Other	115,214	202,807	103,068
	14,338,714	15,505,664	12,758,076
Expenditures: (Note 9)			
Grants:			
Northern revenue sharing	5,208,641	5,196,673	5,176,501
Water and sewer	8,000,000	1,794,791	3,863,528
Infrastructure	-	-	157,897
Northern capital	1,010,773	795,140	1,481,719
Tangible capital asset expenditures (Note 5)	351,040	219,866	200,768
Municipal services:			
General government	1,029,270	875,760	904,125
Transportation services	282,948	185,917	186,232
Utilities and fuel operating costs	717,048	815,260	684,558
Community projects	141,709	88,308	108,743
Recreation and cultural	157,750	128,260	96,176
Environmental	181,350	110,787	113,506
Protective services	14,250	2,796	10,859
Public health and welfare	24,150	2,830	697
Bad debt provision	33,000	396,598	17,618
	17,151,929	10,612,986	13,002,927
(Deficit)/surplus for the year	(2,813,215)	4,892,678	(244,851)
Net assets, beginning of year		17,398,380	17,643,231
Net assets, end of year		$ 22,291,058	$ 17,398,380

(see accompanying notes to the financial statements)

Statement 3

NORTHERN REVENUE SHARING TRUST ACCOUNT
CASH FLOW STATEMENT
As at December 31

	2000	1999
Cash provided by (used in):		
Operating activities		
(Deficit)/surplus for the year	$ 4,892,678	$ (244,851)
Change in non-cash working capital:		
Accounts receivable	84,946	827,510
Inventory	(146,563)	5,879
Prepaid expenditure	4,553	(5,437)
Tax title property	(8,560)	-
Land held for resale	(6,088)	(8,460)
Unearned revenue	111,867	89,564
Grants payable	(72,290)	(66,382)
Accounts payable	(720)	(234,298)
Revenues collected for others	45,521	10,587
Cash provided by operating activities	$ 4,905,344	$ 374,112
Cash and temporary investments, beginning of year	$ 19,644,847	$ 19,270,735
Cash and temporary investments, end of year	$ 24,550,191	$ 19,644,847

(see accompanying notes to the financial statements)

NORTHERN REVENUE SHARING TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2000

1. Authority

The Northern Revenue Sharing Trust Account (NRSTA) was established by Section 287 of *The Northern Municipalities Act* (Act). NRSTA administers all revenues relating to the Northern Saskatchewan Administration District and all moneys appropriated by the Legislature for the purposes of issuing northern revenue sharing and northern capital grants.

2. Significant Accounting Policies

These financial statements are prepared using accounting principles appropriate for the public sector. The following policies are considered significant:

a) Tangible Capital Assets

Tangible capital assets are charged to expenditures in the year the asset is acquired.

b) Inventory

Inventory is fuel held for resale and is valued at the lower of average cost and net realizable value.

c) Tax Enforcement Properties

Properties acquired through the tax enforcement process are recorded at the lower of the outstanding taxes and the net realizable value.

d) Revenues Collected for Others

Pursuant to the Act, NRSTA collects taxes for northern hamlets and northern school divisions. Taxes levied on behalf of northern hamlets and northern school divisions are not considered revenue of the NRSTA and are not reflected in the statement of revenues, expenditures and net assets. These taxes are remitted to the respective entities when received.

e) Transfers

Transfers are recognized as expenditures when grants and/or projects are approved and the recipient has met eligibility criteria.

f) Unearned Revenue

Unearned revenue is revenue that will be earned in a subsequent fiscal year and includes Crown land leases.

3. Financial Instruments

NRSTA's financial instruments include cash, temporary investments, accounts receivable, prepaid expenditures, grants payable, accounts payable and revenues collected for others. The fair value of these instruments approximates carrying value due to their immediate or short-term nature. The interest rates on the short-term deposits range from 4.15% to 6.00%.

4. Accounts Receivable

	2000	1999
Due from General Revenue Fund	$ —	$ 16,326
Accrued interest	388,321	322,999
Receivable from Federal Government (GST)	65,975	77,112
Crown lease fees	—	16,312
Taxes	20,427	23,783
Other	215,345	318,482
	$ 690,068	$ 775,014

5. Tangible Capital Assets

Tangible capital assets are recorded as expenditure in the year acquired and are not included in the Statement of Financial Position.

The following table is a summary of the assets, by classification.

	(thousands of dollars)								
	2000								1999
	Land	Buildings	Machinery & Equipment	Computer Hardware & Software	Office Furniture & Equipment	Other	Capital Works in Progress	Total	Total
Estimated useful life	not applicable	25 years	10 years	3 years	5 years	10 years	not applicable		
Opening cost	18	3,752	3,497	164	82	2,546	—	10,059	9,892
Additions	—	17	95	10	4	17	77	220	201
Disposals	—	—	—	—	-5	—	—	-5	-34
Closing cost of tangible capital assets	18	3,769	3,592	174	81	2,563	77	10,274	10,059
Opening accumulated amortization	—	2,366	2,205	144	71	2,144	—	6,930	6,539
Annual amortization	—	135	170	10	2	65	—	382	391
Write-downs	—	—	—	—	—	—	—	—	—
Disposals	—	—	—	—	-2	—	—	-2	—
Closing accumulated amortization	0	2,501	2,375	154	71	2,209	0	7,310	6,930
Net Book Value of Tangible Capital Assets	18	1,268	1,217	20	10	354	77	2,964	3,129

Tangible capital assets are valued at historical cost. All costs directly attributable to the acquisition, construction, development or betterment of the tangible capital assets are included.

Amortization is calculated using the straight-line method based on the estimated useful life of each asset after deducting the assets estimated residual value.

During the current year, NRSTA acquired tangible capital assets costing $219,866 (1999 - $200,768). The net book value of $2,964,000 (1999 - $3,129,000) represents the cost of tangible capital assets less an estimate of the portion of assets used in the delivery of services.

6. Commitments

As at December 31, 2000, NRSTA is committed to funding northern capital and water and sewer projects. These commitments total $14,884,073 (1999 - $5,663,992).

7. Budget

The budget was approved by the Deputy Minister of Municipal Affairs, Culture and Housing.

8. Designated Assets

Included in the District are northern settlements and recreational subdivisions. Under the Act, revenues collected with respect to northern settlements and recreational subdivisions must be used for the benefit of the respective communities and are not available for general purposes. The Act specifies that revenues derived from the sale of Crown land within the boundaries of a northern settlement are to be expended on capital works in that northern settlement. The Act also specifies that the revenue derived from the sale of capital assets must be spent on capital works.

Following is additional information on revenues, expenditures and net assets of northern settlements, recreational subdivisions and capital works:

	2000				1999
	Northern Settlements	Recreational Subdivisions	Capital Works	Total	Total
Revenues:					
Transfers					
Northern revenue sharing	$ 786,356	$ —	$ —	$ 786,356	$ 786,356
Northern capital	97,993	—	—	97,993	99,498
Infrastructure	—	—	—	—	47,907
Water and sewer	76,597	—	—	76,597	1,140
Other	36,114	—	—	36,114	67,977
Utility and fuel sales	775,541	—	—	775,541	646,810
Lease fees	29,973	—	—	29,973	31,092
Taxation	29,351	65,816	—	95,167	84,166
Interest	97,708	21,002	—	118,710	97,761
Land and capital asset sales	—	—	4,577	4,577	32,960
Other	193,089	116	—	193,205	89,526
	2,122,722	86,934	4,577	2,214,233	1,985,193
Expenditures:					
Capital assets expenditures	208,178	1,068	—	209,246	181,712
Municipal Services:					
General government	126,582	6,972	—	133,554	178,831
Transportation	163,121	22,796	—	185,917	186,233
Utilities and fuel costs	815,260	—	—	815,260	684,558
Community projects	88,308	—	—	88,308	108,743
Recreation and cultural	124,622	3,637	—	128,259	96,175
Environmental	96,511	14,276	—	110,787	113,506
Protective services	2,096	700	—	2,796	10,859
Public health and welfare	2,830	—	—	2,830	697
Bad debt provision	27,762	4,536	—	32,298	12,269
	1,655,270	53,985	—	1,709,255	1,573,583
Surplus for the year	467,452	32,949	4,577	504,978	411,610
Net designated assets, beginning of year	2,086,923	324,992	191,900	2,603,815	2,192,205
Net designated assets, end of year	$ 2,554,375	$ 357,941	$ 196,477	$3,108,793	$2,603,815

9. Expenditures by Object

	2000		1999
	Budget	Actual	Actual
Grants	$ 14,219,414	$ 7,786,604	$ 10,679,645
Operating costs	1,591,998	1,601,668	1,537,516
Capital asset expenditures	351,040	219,866	200,768
Salaries and benefits	301,807	237,509	240,684
Other	687,670	767,339	344,314
	$ 17,151,929	$ 10,612,986	$13,002,927

10. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown corporations, departments, agencies, boards and commissions related to NRSTA by virtue of common control or significant influence by the Government of Saskatchewan (collectively referred to as "related parties").

Routine operating transactions with related parties are settled on agreed upon exchange amounts. The following table summarizes the routine related party transactions for the year:

	2000	1999
Revenues	$ 10,544	$ 10,138
Expenditures	329,773	340,938
Accounts receivable	4,539	16,326
Accounts payable	264,778	199,045

In addition, NRSTA pays Saskatchewan Education and Health tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to or from them are described separately in the financial statements and notes.

NRSTA received the following transfers from related parties during the year:

	2000	1999
General Revenue Fund		
- Department of Municipal Affairs, Culture and Housing	$ 7,386,000	$ 5,933,908
- Department of Health	—	3,503
- Department of Post Secondary Education and Skills Training	26,977	—
New Careers	—	46,614
Saskatchewan Lotteries	9,137	8,919
	$ 7,422,114	$ 5,992,944

The Department of Environment and Resource Management (Environment) is responsible for administering Crown land within the District. Therefore, Crown land is not reflected on the statement of financial position. However, in accordance with the Northern Crown Land Disposition Regulations and the Act, NRSTA is entitled to receive all proceeds from Crown land sales and leases within the District. During the year, Environment charged NRSTA $430,000 (1999 - $430,000) for administration of Crown land lease fees and Crown land sales.

An annual administration charge of $200,000 has been established by the Department of Municipal Affairs, Culture and Housing to offset its expenses for administering NRSTA. At December 31, 2000, $150,000 (1999 - $150,000) remains unpaid and has been recorded as an accounts payable on the statement of financial position.

11. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.